

## WEST VIRGINIA

Law	Chapter 11, Article 14, Gasoline and Special Fuel Excise Tax; Article 6D, Alternative-Fuel Motor Vehicles Tax Credit (for income tax credit).
Definitions	<p><b>Gasohol:</b> mixture of gasoline and at least 10% alcohol; alcohol in mixture may contain ethanol or methanol, but not alcohol produced from petroleum or natural gas. [Regulation Sec. 110-14-2.9]</p> <p><b>Gasoline:</b> excludes special fuel. [Sec. 11-14-2(6), Reg. Sec. 110-14.2.10] <b>Special fuel:</b> any gas or liquid, other than gasoline, but not including any petroleum product or alcohol not suited for use as a fuel in an internal combustion engine. [Sec. 11-14-2(17), Reg. Sec. 110-14.2.23] <b>Alternative fuel:</b> includes compressed natural gas, liquefied natural gas, liquefied petroleum gas, coal-derived liquid fuels, electricity, methanol, ethanol, and fuel mixtures of 85% or more of methanol, ethanol, or other alcohols. [Sec 11-6D-2(a)]</p>
Tax Rate	20.5¢ per gallon. [Sec. 11-14-3] Sales tax adds 4.85¢ per gallon. [Sec. 11-15-18]
Tax Breaks	None.
Exemptions	Tax on fuel used for nonhighway and agricultural purposes is refundable. [Sec. 11-14-11]
Gasohol	No specific provision.
Special Provisions	None.
Income Tax	Credit available through 6/30/06 for the cost of conversion to alternative fuel power, or toward the incremental difference in cost of an alternative fuel-powered vehicle over a gasoline- or diesel fuel-powered vehicle. Credit may not exceed \$3750 for vehicles up to 10,000 lbs., \$9250 for vehicles up to 26,000 lbs., and \$50,000 for vehicles over 26,000 lbs. The power source can be alternative fuel singly or dually fueled with gasoline or diesel. The credit for a vehicle exclusively powered by electricity adds 10% to the previous figures. Credit may be taken in

equal one-third increments over 3 consecutive years.  
[Sec. 11-6D-3, -4, -5, -6]